



3015 (02-09-04)

ANNUAL REPORT

OF

Name: OOSTBURG MUNICIPAL WATER UTILITY

Principal Office: 215 NORTH 8TH STREET
OOSTBURG, WI 53070

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: OOSTBURG MUNICIPAL WATER UTILITY**Utility Address:** 215 NORTH 8TH STREET
OOSTBURG, WI 53070**When was utility organized?** 3/7/1937**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR KIM SIMMELINK**Title:** CLERK-TREASURER**Office Address:**215 NORTH 8TH STREET
OOSTBURG, WI 53070**Telephone:** (920) 564 - 3214**Fax Number:** (920) 564 - 3596**E-mail Address:** oostbvil@excel.net

Individual or firm, if other than utility employee, preparing this report:

Name: PENNY WEBER**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** WEBER, CORSON & ASSOCIATES SC

2203 SOUTH MEMORIAL PLACE

P.O. BOX 1002

SHEBOYGAN, WI 53081

Telephone: (920) 457 - 3641 EXT 222**Fax Number:** (920) 457 - 8148**E-mail Address:** penny@webercorson.com

President, chairman, or head of utility commission/board or committee:

Name: JACK HOFFMAN**Title:** VILLAGE PRESIDENT**Office Address:**215 NORTH 8TH STREET
OOSTBURG, WI 53070**Telephone:** (920) 564 - 3214**Fax Number:** (920) 564 - 3596**E-mail Address:** oostbvil@excel.net

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: PENNY WEBER**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** WEBER, CORSON & ASSOCIATES SC
2003 SOUTH MEMORIAL PLACE
P.O. BOX 1002
SHEBOYGAN, WI 53081**Telephone:** (920) 457 - 3641 EXT 222**Fax Number:** (920) 457 - 8148**E-mail Address:** penny@webercorson.com**Date of most recent audit report:** 5/11/2001**Period covered by most recent audit:** DECEMBER 31, 2000

Names and titles of utility management including manager or superintendent:

Name: MR ROGER OONK**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**215 NORTH 8TH STREET
OOSTBURG, WI 53070**Telephone:** (920) 564 - 3844**Fax Number:** (920) 564 - 3596**E-mail Address:** RGAOONK@CS.COM

Name of utility commission/committee:

Names of members of utility commission/committee:

MR JOHN NYENHUIS, COMMISSIONER

MR ALLEN WRUBBEL, COMMISSIONER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	274,732	255,375	1
Operating Expenses:			
Operation and Maintenance Expense (401)	92,743	76,372	2
Depreciation Expense (403)	60,237	53,550	3
Amortization Expense (404)	0	0	4
Taxes (408)	49,180	43,180	5
Total Operating Expenses	202,160	173,102	
Net Operating Income	72,572	82,273	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	72,572	82,273	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	4,263	5,621	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	4,263	5,621	
Total Income	76,835	87,894	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	76,835	87,894	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	57,836	51,277	13
Amortization of Debt Discount and Expense (428)	2,655	1,871	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	8,542	4,178	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	69,033	57,326	
Net Income	7,802	30,568	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	395,186	364,618	19
Balance Transferred from Income (433)	7,802	30,568	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	402,988	395,186	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
MONEY MARKET ACCOUNT	4,263	4
Total (Acct. 419):	4,263	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	274,732	0	0	0	274,732	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
.						
Revenues subject to Wisconsin Remainder Assessment	274,732	0	0	0	274,732	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,204,187	2,853,498	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	382,044	321,324	2
Net Utility Plant	2,822,143	2,532,174	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(118)	279	8
Temporary Cash Investments (132)	32,562	135,739	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	116,686	123,050	11
Other Accounts Receivable (143)	33	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	560,625	176,787	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	1,756	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	711,544	435,855	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	32,493	27,943	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	76,457	4,339	20
Total Deferred Debits	108,950	32,282	
Total Assets and Other Debits	3,642,637	3,000,311	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	833,572	615,329	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	402,988	395,186	23
Total Proprietary Capital	1,236,560	1,010,515	
LONG-TERM DEBT			
Bonds (221)	1,219,316	915,566	24
Advances from Municipality (223)	170,925	70,063	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,390,241	985,629	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,879	14,575	28
Payables to Municipality (233)	109,574	195,820	29
Customer Deposits (235)			30
Taxes Accrued (236)	47,207	82,755	31
Interest Accrued (237)	24,862	21,203	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	184,522	314,353	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	831,314	689,814	38
Total Liabilities and Other Credits	3,642,637	3,000,311	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	3,204,187	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	3,204,187	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	382,044	0	0	0	9
Total Accumulated Provision	382,044	0	0	0	
Net Utility Plant	2,822,143	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	321,324				321,324	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	60,237				60,237	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,083				2,083	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	62,320	0	0	0	62,320	13
Debits during year						14
Book cost of plant retired	1,600				1,600	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,600	0	0	0	1,600	19
Balance End of Year	382,044	0	0	0	382,044	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.09%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>0</u>

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
WATER & SEWER SYSTEM REVENUE BANS 2001	840	428	6,366	1
WATER & SEWER SYSTEM REVENUE BONDS 2000	300	428	14,385	2
WATER SYSTEM REFUNDING REVENUE BONDS 1994	1,515	428	11,742	3
Total			32,493	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	615,329	1
Changes during year (explain):		
PHASE II TID MAINS, HYDRANTS, SERVICES ADDED	116,528	2
WELL #3 ENGINEERING AND TEST WELL	72,118	3
LAND PURCHASED FOR WELL #3	70,436	4
ENGINEERING FOR 3RD ADDITION TO LAKE BREEZE	9,187	5
REMOVE DEBT ORIG SET UP AS CAP PD IN, NOW SHOWN AS DEBT	(50,026)	6
Balance end of year	833,572	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Water System Refunding Revenue Bonds	02/01/1994	10/01/2009	5.03%	650,000	1
WATER & SEWER REVENUE BONDS	09/01/2000	10/01/2014	5.25%	183,932	2
WATER & SEWER REVENUE BANS	06/01/2001	06/01/2006	4.50%	385,384	3
Total Bonds (Account 221):				1,219,316	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
TAX EQUIVALENT 1999 AND 2000	12/31/2001	12/31/2002	0.00%	82,755	1
Tower Loan-Oostburg State Bank	09/15/1993	05/15/2003	4.75%	42,242	2
N 6TH STREET PROJECT -OOSTBURG BANK	10/27/1999	08/31/2009	5.30%	45,928	3
Total for Account 223				170,925	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	82,755	1
Accruals:		
Charged water department expense	49,180	2
Charged electric department expense		3
Charged sewer department expense	608	4
Other (explain):		
NONE		5
Total Accruals and other credits	49,788	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	2,256	7
PSC Remainder Assessment	325	8
Other (explain):		
Moved to Advance from Municipality because of age	82,755	9
Total payments and other debits	85,336	
Balance end of year	47,207	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
WATER SYSTEM REFUNDING REVENUE BONDS 1994	9,501	37,258	38,005	8,754	1
WATER & SEWER REVENUE BONDS 2000	11,292	1,791	10,629	2,454	2
WATER & SEWER REVENUE BANS 2001		18,787	8,671	10,116	3
Subtotal	20,793	57,836	57,305	21,324	
Advances from Municipality (223)					
Tower Loan-Oostburg State Bank	410	2,822	2,979	253	4
N 6TH STREET PROJECT -OOSTBURG STATE BANK		5,720	2,435	3,285	5
Subtotal	410	8,542	5,414	3,538	
Other long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	21,203	66,378	62,719	24,862	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	689,814	0	0	0	0	689,814	1
Add credits during year:							
For Services	22,634					22,634	2
For Mains	92,795					92,795	3
Other (specify):							
HYDRANTS	26,071					26,071	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	831,314	0	0	0	0	831,314	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	116,686	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	116,686	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
MISCELLANEOUS	33	11
Total (Acct. 143):	33	
Receivables from Municipality (145):		
DELINQUENT BILLS PLACED ON TAX ROLL	6,241	12
2001 PUBLIC FIRE PROTECTION	108,035	13
2001 JOINT OPERATING COSTS	5,197	14
REVENUE BOND PROCEEDS DEPOSITED IN VILLAGE	54,883	15
PROCEEDS FROM 2,470,000 BOND DEPOSITED IN TID	379,478	16
SEWER BILLS PAID BY WATER	6,767	17
MISCELLANEOUS	24	18
Total (Acct. 145):	560,625	
Prepayments (165):		
2002 INSURANCE	1,756	19
Total (Acct. 165):	1,756	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Other Deferred Debits (183):		
ENGINEERING AND TEST WELL FOR WELL #3	76,457	21
Total (Acct. 183):	76,457	
Payables to Municipality (233):		
SEWER BILLING COLLECTIONS DUE SEWER DEPARTMENT	79,196	22
WATER EXPENSES PAID BY SEWER	8,274	23
WATER EXPENSES PAID BY VILLAGE	22,104	24
Total (Acct. 233):	109,574	
Other Deferred Credits (253):		
NONE		25
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	3,028,842	0	0	0	3,028,842	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	351,684	0	0	0	351,684	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	760,564	0	0	0	760,564	6
Other (specify):					0	7
Average Net Rate Base	1,916,594	0	0	0	1,916,594	
Net Operating Income	72,572	0	0	0	72,572	8
Net Operating Income as a percent of						
Average Net Rate Base	3.79%	N/A	N/A	N/A	3.79%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	724,450	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	399,087	3
Other (Specify):		4
Total Average Proprietary Capital	1,123,537	
Net Income		
Net Income	7,802	5
Percent Return on Proprietary Capital	0.69%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

Mains, hydrants and services were added by developer and TID

2. Leaseholder changes.

3. Extensions of service.

49 1" services were added during the year. 17 services were placed in service

1 1/12" service was placed in service during the year

4. Estimated changes in revenues due to rate changes.

2001 was the first full year of the water rate increase which went into effect 6/15/2000. The volume charge was not set up properly in the computer billing program and so not all revenue that should have been received was actually received. This was corrected in 2002.

5. Obligations incurred or assumed, excluding commercial paper.

Water and Sewer Revenue BAN's were issued dated 6/1/01 in the amount of \$2,470,000 combined. The water share of the BAN's is \$385,384

The N 6th Street project debt was set up this year in the amount of 50,027

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

The N 6th Street Project is the one referenced in capital paid in by municipality. The village originally paid the entire project and was responsible for the debt. However, it was decided that the water should pay their share. So the amount of debt that was assigned to the water for the project improvements was reversed out of capital paid in by municipality and placed in advance from municipality.

The tax equivalents for 1999 and 2000 were not paid at the end of 2001. They were moved from payable to municipality to advance from municipality because of their age. The village has decided not to charge interest on these amounts. It is intended that these amounts be paid in the near future.

Balance Sheet End-of-Year Account Balances (Page F-18)

Amounts in account 183 are preconstruction engineering and the cost of the test well. Construction has not begun.

Identification and Ownership - Contacts (Page iv)

good filer 12/16/02 pjl

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	271,651	1
Total Sales of Water	271,651	
Other Operating Revenues		
Forfeited Discounts (470)	575	2
Other Water Revenues (474)	2,506	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	3,081	
Total Operating Revenues	274,732	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	66,926	5
General Operating Expenses (680-690)	25,817	6
Total Operation and Maintenance Expenses	92,743	
Other Operating Expenses		
Depreciation Expense (403)	60,237	7
Amortization Expense (404)		8
Taxes (408)	49,180	9
Total Other Operating Expenses	109,417	
Total Operating Expenses	202,160	
NET OPERATING INCOME	72,572	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	865	47,960	122,881	4
Commercial	135	10,923	22,897	5
Industrial	3	11,830	13,121	6
Total Metered Sales to General Customers (461)	1,003	70,713	158,899	
Private Fire Protection Service (462)	1		432	7
Public Fire Protection Service (463)	1		108,035	8
Other Sales to Public Authorities (464)	10	1,867	4,285	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,015	72,580	271,651	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	108,035	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	108,035	
Forfeited Discounts (470):		
Customer late payment charges	575	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	575	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,506	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	2,506	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	26,183	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	13,428	3
Chemicals (630)	12,067	4
Supplies and Expenses (640)	9,347	5
Repairs of Water Plant (650)	5,901	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	66,926	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	3,302	8
Office Supplies and Expenses (681)	6,732	9
Outside Services Employed (682)	4,393	10
Insurance Expense (684)	1,557	11
Employees Pensions and Benefits (686)	8,909	12
Regulatory Commission Expenses (688)	208	13
Miscellaneous General Expenses (689)	716	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	25,817	
Total Operation and Maintenance Expenses	92,743	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		47,207	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		608	2
Net property tax equivalent		46,599	
Social Security		2,256	3
PSC Remainder Assessment		325	4
Other (specify): NONE			5
Total tax expense		49,180	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sheboygan				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.223225				3
County tax rate	mills		7.065877				4
Local tax rate	mills		7.940922				5
School tax rate	mills		9.827533				6
Voc. school tax rate	mills		1.868769				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.926326				10
Less: state credit	mills		1.607993				11
Net tax rate	mills		25.318333				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.940922				14
Combined School Tax Rate	mills		11.696302				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.637224				17
Total Tax Rate	mills		26.926326				18
Ratio of Local and School Tax to Total	dec.		0.729295				19
Total tax net of state credit	mills		25.318333				20
Net Local and School Tax Rate	mills		18.464523				21
Utility Plant, Jan. 1	\$	2,853,498	2,853,498				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	2,853,498	2,853,498				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,853,498	2,853,498				26
Assessment Ratio	dec.		0.895959				27
Assessed Value	\$	2,556,617	2,556,617				28
Net Local & School Rate	mills		18.464523				29
Tax Equiv. Computed for Current Year	\$	47,207	47,207				30
Tax Equivalent per 1994 PSC Report	\$	34,383					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	47,207					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	325	70,436	4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	8,714		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	9,039	70,436	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	24,067		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	143,398		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	6,551		20
Total Pumping Plant	174,016	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	14,286		23
Total Water Treatment Plant	14,286	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	11,474		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			70,761	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			8,714	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	79,475	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			24,067	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			143,398	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			6,551	20
Total Pumping Plant	0	0	174,016	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			14,286	23
Total Water Treatment Plant	0	0	14,286	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			11,474	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	444,762		26
Transmission and Distribution Mains (343)	1,635,910	199,091	27
Fire Mains (344)	0		28
Services (345)	279,995	38,074	29
Meters (346)	73,457	6,222	30
Hydrants (348)	180,398	35,103	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,625,996	278,490	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	13,761	2,378	36
Transportation Equipment (373)	0		37
Other General Equipment (379)	16,400	985	38
Other Tangible Property (390)	0		39
Total General Plant	30,161	3,363	
Total utility plant in service directly assignable	2,853,498	352,289	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,853,498	352,289	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			444,762	26
Transmission and Distribution Mains (343)			1,835,001	27
Fire Mains (344)			0	28
Services (345)			318,069	29
Meters (346)	1,600		78,079	30
Hydrants (348)			215,501	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	1,600	0	2,902,886	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			16,139	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			17,385	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	33,524	
Total utility plant in service directly assignable	1,600	0	3,204,187	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	1,600	0	3,204,187	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			6,583	6,583	1
February			5,806	5,806	2
March			6,398	6,398	3
April			6,828	6,828	4
May			7,105	7,105	5
June			7,589	7,589	6
July			9,364	9,364	7
August			8,013	8,013	8
September			6,869	6,869	9
October			7,006	7,006	10
November			6,089	6,089	11
December			6,419	6,419	12
Total annual pumpage	0	0	84,069	84,069	
Less: Water sold				72,580	13
Volume pumped but not sold				11,489	14
Volume sold as a percent of volume pumped				86%	15
Volume used for water production, water quality and system maintenance				406	16
Volume related to equipment/system malfunction				155	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				561	19
Volume pumped but unaccounted for				10,928	20
Percent of water lost				13%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				438	23
Date of maximum: 7/14/2001					24
Cause of maximum:					25
Dry period, lawn watering etc.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				94	26
Date of minimum: 1/7/2001					27
Total KWH used for pumping for the year				173,173	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
324 NORTH 9TH STREET	BH028	275	10	110,000	Yes	1
513 CENTER AVENUE	BH029	360	12	112,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL NO 1	WELL NO 1A	WELL NO 2	1
Location	324 NORTH 9TH STREET	324 NORTH 9TH STREET	513 CENTER AVENUE	2
Purpose	P	B	P	3
Destination	R	D	D	4
Pump Manufacturer	LAYNE	AURORA	BYRON JACKSON	5
Year Installed	1969	1993	1996	6
Type	VERTICAL TURBINE	CENTRIFUGAL	SUBMERSIBLE	7
Actual Capacity (gpm)	400	420	430	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	US MOTORS	BYRON JACKSON	9
Year Installed	1969	1993	1996	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	15	30	50	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	4
			5
Year constructed	1937	1992	6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	10	143	10
			11
Total capacity in gallons (actual)	60,000	250,000	12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	16
			17
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0600	0.2500	20
			21
Is a corrosion control chemical used (yes, no)?	Y	Y	22
			23
Is water fluoridated (yes, no)?	N	N	24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	1,274	0	0	0	1,274	1
M	D	6.000	29,435	0	0	0	29,435	2
P	D	6.000	3,557	0	0	0	3,557	3
M	D	8.000	9,467	0	0	0	9,467	4
P	D	8.000	19,623	871	0	0	20,494	5
M	D	10.000	1,531	0	0	0	1,531	6
P	D	10.000	7,660	2,575	0	0	10,235	7
P	D	12.000	4,473	1,945	0	0	6,418	8
Total Within Municipality			77,020	5,391	0	0	82,411	
Total Utility			77,020	5,391	0	0	82,411	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	344	0	0	0	344		1
L	0.750	5	0	0	0	5		2
P	1.000	2	0	0	0	2		3
M	1.000	519	49	0	0	568	81	4
M	1.250	4	0	0	0	4		5
M	1.500	10	0	0	0	10	3	6
M	2.000	7	0	0	0	7	0	7
M	4.000	2	0	0	0	2		8
P	4.000	2	0	0	0	2		9
P	6.000	1	0	0	0	1		10
M	6.000	1	0	0	0	1		11
P	8.000		11			11		12
Total Utility		897	60	0	0	957	84	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	970	60	35	0	995	963	1
1.000	20	0	2	0	18	18	2
1.500	3	0	0	0	3	3	3
2.000	10	3	2	0	11	11	4
3.000	2	2	2	0	2	2	5
Total:	1,005	65	41	0	1,029	997	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	855	122	1	2	0	15	995	1
1.000	3	13	1	1	0	0	18	2
1.500	1	0	0	2	0	0	3	3
2.000	0	5	1	3	0	2	11	4
3.000	0	0	0	2	0	0	2	5
Total:	859	140	3	10	0	17	1,029	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	141	14			155	2
Total Fire Hydrants	141	14	0	0	155	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	155
Number of distribution system valves end of year:	317
Number of distribution valves operated during year:	226

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 681: Billing software update purchased for \$2,000

Account 630: Full year of water treatment in 2001

Account 640: More project materials purchased in 2001

Account 600: More time spent in water department

Account 650: Repairs to pumphouse in 2001 \$1,705

Water Utility Plant in Service (Page W-08)

Account 310: Land was purchased for well #3

Account 372.1: Two new computers were purchased

Water Mains (Page W-15)

Water mains were installed by developers or the TID district during 2001.

Costs were obtained by using actual contractor invoices and engineering paid

Water Services (Page W-16)

All services except one were added by developers or TID. One service was added by a customer. Actual contractor invoices and engineering were used for costs. The cost of the service added by the customer was estimated using information from other installations during the year.
